

**IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF OHIO  
WESTERN DIVISION**

**United States of America,**

Plaintiff,

**Case No. 3:09 CV 00305**

vs.

**James H. Klena, et al.,**

**JUDGMENT IN A CIVIL CASE**

Defendant.

**Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

**Decision by Court.** This action came before the Court and a decision has been rendered.

IT IS SO ORDERED AND ADJUDGED that unopposed motions for summary judgment of the United States of America and RBS Citizens, N.A. are both granted. (Docket Nos. 27 & 30) and that judgment is entered in favor of Plaintiff and against Defendant James H. Klena for the assessments against him for federal income taxes, penalties, and interest for the tax years ended December 31 of 1995 through 2004 in the amount of \$1,327,025.28, plus statutory additions from January 12, 2010, including interest pursuant to 26 U.S.C. §§ 6601, 6621 and 6622 and 28 U.S.C. § 1961(c) and foreclosing the federal tax liens associated with those assessments upon the real property located at 102 Hidden Cove Court, Rossford, Ohio, 43460 with the property to be sold free and clear of all rights, claims, titles, liens, and interests of the parties, and with the proceeds of sale to be distributed as stated in the Memorandum Opinion and Order.

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July 30, 2010  
Date

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Geri M. Smith, Clerk of Court  
Clerk

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s/ Pamela A. Armstrong  
(By) Deputy Clerk